

CLAIMS

1. A method for charging for services provided in a telecommunications network using an account management system having at least one first account class and a second account class for a service receiver, the method comprising the steps of:

5 not paying a rate of value added tax when charging via an account in the first account class; and

paying a fixable rate of value added tax when charging via an account in the second account class.

10 2. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of paying a fixable rate of value added tax when filling an account in the first account class.

3. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of filling an
15 account in the first account class using a voucher.

4. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of filling an
20 account in the second account class using a debit procedure.

5. A method for charging for services provided in a telecommunications network as claimed in claim 1, the method further comprising the step of running the account management system by a payment service provider.
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6. A method for charging for services provided in a telecommunications network as claimed in claim 5, wherein the payment service provider is a network operator of the telecommunications network.

30 7. An account management system for charging for services provided in a telecommunications network, comprising:

at least one first account class for a service receiver; and

a second account class for a service receiver;

wherein the first account class may be filled upon payment of a fixable rate of value added tax, and accounts in the second account class may be filled without payment of a rate of value added tax.

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8. An account management system for charging for services provided in a telecommunications network as claimed in claim 7, wherein an account in the first account class may be filled using a voucher.

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9. The account management system for charging for services provided in a telecommunications network as claimed in claim 7, wherein an account in the second account class may be filled using a debit procedure.

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10. An account management system for charging for services provided in a telecommunications network as claimed in claim 7, wherein the account management system is used in an account administration system which further includes at least one account for a service provider.